

Internal Revenue Service
memorandum

date: **AUG 28 1991**

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1267-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] is terminated as a rail carrier under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED] the date all operations ceased.

(Signed) Ronald L. Moore
RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008783

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

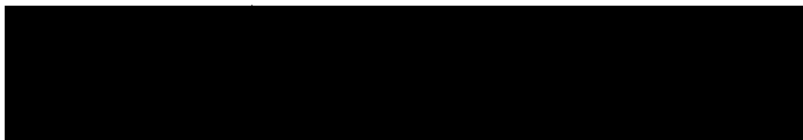
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

JUL 22 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

[REDACTED]

According to information furnished in a letter of [REDACTED] from [REDACTED] President of [REDACTED], all of it's railroad assets was sold effective [REDACTED] and as of that date ceased to be a common carrier. From and after that date it had no employees. The buyer of the rail assets was [REDACTED] a covered employer under the Acts.

Based on the above obtained information, the [REDACTED] is terminated as a rail carrier under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED] the date all operations ceased.